

seller's remaining category relationships must then be increased proportionately to total 100 percent. Then, the adjusted seller's category relationships must be combined with those of the acquiring carrier as specified in § 36.3(d)(1) to determine the category relationships for the acquiring carrier's post-transfer study area.

(e) Any local exchange carrier study area converting from average schedule company status, as defined in § 69.605(c) of this chapter, to cost company status during the period July 1, 2001, through June 30, 2006, shall, for the first twelve months subsequent to conversion categorize the telecommunications plant and expenses and develop separations allocation factors in accordance with the separations procedures in effect as of December 31, 2000. Effective July 1, 2001 through June 30, 2006, such companies shall utilize the separations allocation factors and account categorization subject to the requirements of §§ 36.3(a) and (b) based on the category relationships and allocation factors for the twelve months subsequent to the conversion to cost company status.

[66 FR 33204, June 21, 2001]

## Subpart B—Telecommunications Property

### GENERAL

#### § 36.101 Section arrangement.

(a) This subpart is arranged in sections as follows:

#### GENERAL

Telecommunications Plant in Service—Account 2001—36.101 and 36.102.

General Support Facilities—Account 2110—36.111 and 36.112.

Central Office Equipment—Accounts 2210, 2220, 2230—36.121 thru 36.126.

Information Origination/Termination Equipment—Account 2310—36.141 and 36.142.

Cable and Wire Facilities—Account 2410—36.151 thru 36.157.

Amortization Assets—Accounts 2680 and 2690—36.161 and 36.162.

Telecommunications Plant—Other Accounts 2002 thru 2005—36.171.

Rural Telephone Bank Stock—36.172.

Material and Supplies—Accounts 1220, and

Cash Working Capital—36.181 and 36.182.

Equal Access Equipment—36.191.

[60 FR 12133, Mar. 6, 1995]

#### § 36.102 General.

(a) This section contains an outline of the procedures used in the assignment of Telecommunications Plant in Service—Account 2001 to categories and the apportionment of the cost assigned to each category among the operations.

(b) The treatment of rental plant is outlined in §§ 36.2(c) through 36.2(e). If the amount of such plant is substantial, the cost may be determined by using the general procedures set forth for the assignment of the various kinds of property to categories.

(c) The amount of depreciation deductible from the book cost or “value” is apportioned among the operations in proportion to the separation of the cost of the related plant accounts.

### GENERAL SUPPORT FACILITIES

#### § 36.111 General.

(a) The costs of the general support facilities are contained in Account 2110, Land and Support Assets. This account contains land, buildings, motor vehicles, aircraft, special purpose vehicles, garage work equipment, other work equipment, furniture, office equipment and general purpose computers.

#### § 36.112 Apportionment procedure.

(a) The costs of the general support facilities of Class A Companies (which are defined in part 32 of the Commission's Rules) are apportioned among the operations on the basis of the separation of the costs of the combined Big Three Expenses which include the following accounts:

#### *Plant Specific Expenses*

Central Office Switching Expenses—Accounts 6211 and 6212

Operators Systems Expenses—Account 6220

Central Office Transmission Expenses—Accounts 6231 and 6232

Information Origination/Termination Expenses—Accounts 6311, 6341, 6351, and 6362

Cable and Wire Facilities Expenses—Accounts 6411, 6421, 6422, 6423, 6424, 6426, 6431, and 6441

#### *Plant Non-Specific Expenses*

Network Operations Expenses—Accounts 6531, 6532, 6533, 6534, and 6535